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**From:**

**Sent:** Tuesday, January 12, 2010 3:52:28 PM

**To:**

**Cc:**

**Subject:** RE: Section 6205 question

Hi

An original return must be filed before an interest-free adjustment under §6205 can be made (i.e., if no original return was filed, there's nothing to adjust). There is an exception, as you point out below, for ERs who have not filed an original return because they failed to treat any workers as EEs. A return filed under §6020(a) could satisfy the requirement that an original return was filed such that any adjustments made to that return could qualify for interest-free treatment.

Hope that helps. Let me know if you have further questions.